



# County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 713, Los Angeles, California 90012  
(213) 974-1101  
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA  
Chief Executive Officer

Board of Supervisors  
GLORIA MOLINA  
First District

MARK RIDLEY-THOMAS  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District

October 4, 2011

## ADOPTED

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

17 October 4, 2011

*Sachi A. Hamai*  
SACHI A. HAMAI  
EXECUTIVE OFFICER

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**RESOLUTION BETWEEN THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES, THE CITY COUNCIL OF LONG BEACH,  
COUNTY SANITATION DISTRICTS OF LOS ANGELES COUNTY NOS. 3 AND 19,  
THE GREATER LOS ANGELES COUNTY VECTOR CONTROL DISTRICT AND THE  
WATER REPLENISHMENT DISTRICT OF SOUTHERN CALIFORNIA, APPROVING  
AND ACCEPTING THE PROPERTY TAX REVENUE RESULTING FROM THE  
REORGANIZATION OF TERRITORY KNOWN AS THE CITY OF LONG BEACH  
REORGANIZATION NO. 2011-13  
(FOURTH DISTRICT)  
(3 VOTES)**

### SUBJECT

This action is to adopt the negotiated Property Tax Exchange Joint Resolution associated with the reorganization of uninhabited territory along the boundary of the City of Long Beach, necessitated by the minor boundary change between Los Angeles County and Orange County currently being processed.

### **IT IS RECOMMENDED THAT YOUR BOARD:**

1. Find that the recommended action is categorically exempt from the provisions of the California Environmental Quality Act pursuant to class 19(a) of the Environmental Document Reporting Procedures and Guidelines adopted by your Board on November 17, 1987.

*"To Enrich Lives Through Effective And Caring Service"*

**Please Conserve Paper – This Document and Copies are Two-Sided  
Intra-County Correspondence Sent Electronically Only**

2. Approve the Joint Resolution between your Board, the City of Long Beach, County Sanitation Districts Nos. 3 and 19, the Greater Los Angeles County Vector Control District, and the Water Replenishment District of Southern California based on the property tax reallocation as a result of the proposed reorganization of territory (City of Long Beach Reorganization No. 2011-13).

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The proposed City of Long Beach reorganization is the result of the minor boundary change between Los Angeles County and Orange County currently being processed. The territory consists of 72.52 acres within four areas along the County of Los Angeles and Orange County boundary. The reorganization will result in 1.28 acres being detached from the City of Long Beach, and 71.24 acres being annexed to the City of Long Beach. The City of Long Beach has adopted the attached Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed reorganization.

In order for the Local Agency Formation Commission (LAFCO) for Los Angeles County to proceed with the required hearings on the proposed reorganization, your Board must adopt the attached Joint Resolution (Attachment I) on behalf of the County and the affected special districts.

### **FISCAL IMPACT/FINANCING**

The boundary change and reorganization necessitate the allocation of property tax base revenue and annual property tax increment between the County, the City of Long Beach, and the aforementioned Districts as shown on Attachment II. The total reduction for all County taxing entities and special districts will be \$644.18 as a result of transferring eight parcels to the County of Orange, which would be offset by taxes that would be collected for the 13 incoming parcels in the amount of \$11,780.26. Therefore, there would be a net revenue gain of \$11,136.08 to Los Angeles County taxing entities and special districts.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Minor boundary changes between counties in the State of California are authorized and governed pursuant to sections 23200 to 23220 of the Government Code. The Orange County Board of Supervisors initiated a minor boundary change on March 1, 2011. In response to that action, as part of the boundary change process, the

County of Los Angeles provided public notice to the affected agencies, compiled a report on service, facility, and financial impacts and other issues related to the proposed boundary change, and recommended conditions that should be imposed should the boundary change be approved. The Board held a public hearing on June 28, 2011 on the proposed boundary change, and adopted a resolution to proceed with the boundary change process through the adoption of an ordinance. The Los Angeles County Ordinance approving the boundary change was adopted by your Board on September 20, 2011. The County of Orange must also adopt a substantially similar ordinance approving the boundary adjustment. Orange County LAFCO is processing related reorganizations annexing the territory proposed to be detached from the City of Long Beach to the City of Los Alamitos and detaching the territory to be annexed to the City of Long Beach from the City of Seal Beach. The proposed boundary change and related reorganizations are all conditioned to have the same effective date.

Pursuant to Part 3, Division 3, Title 5 of the California Government Code, commencing with Section 56000, the City of Long Beach adopted a resolution and filed an application with LAFCO to initiate proceedings for a reorganization of the affected territory.

Section 99 of the Revenue and Taxation Code (R&T Code) requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change, must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution. The City of Long Beach has adopted the negotiated Joint Resolution for the reorganization, as required by Section 99 of the R&T Code. Your Board is authorized by Section 99 of the R&T Code to adopt the negotiated Joint Resolution on behalf of the affected districts after providing the districts notice and an opportunity to comment on the proposed tax exchange. The affected districts were notified of the proposed adoption of the Joint Resolution on August 18, 2011, and no comments have been received.

Adoption of the Joint Resolutions by your Board will allow LAFCO to schedule the required public hearing on the proposed reorganization. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. As the proposed reorganization and related reorganizations being processed by Orange County LAFCO are necessitated by the minor boundary change, the minor boundary change is conditioned upon the successful completion of the reorganizations.

County Counsel has approved the Tax Transfer Resolution as to form.

The Honorable Board of Supervisors  
October 4, 2011  
Page 4

## **ENVIRONMENTAL DOCUMENTATION**

On June 28, 2011, your Board determined that the proposed boundary change was categorically exempt from the provisions of the California Environmental Quality Act pursuant to class 19(a) of the Environmental Document Reporting Procedures and Guidelines adopted by your Board on November 17, 1987. Your adoption of the Joint Resolution is also categorically exempt.

## **CONCLUSION**

At such time as the recommendation is approved by your Board, please return one copy of this letter, and five signed originals of the Resolution to LAFCO, three approved copies of this letter and one signed original of the Resolution to the Chief Executive Office, Office of Unincorporated Area Services, and one copy of the approved letter and a copy of the Resolution to the Auditor-Controller, Tax Division.

Sincerely,



WILLIAM T. FUSIDOKA  
Chief Executive Officer

WTF:RLR:DSP  
TMH:acn

Attachments (2)

c:     Executive Office, Board of Supervisors  
         County Counsel  
         Assessor  
         Auditor-Controller  
         Public Works  
         Treasurer and Tax Collector  
         Local Agency Formation Commission for the County of Los Angeles  
         Orange County Board of Supervisors  
         Orange County, Chief Administrative Office  
         Orange County Local Agency Formation Commission  
         City of Long Beach  
         County Sanitation District of Los Angeles County  
         Greater Los Angeles County Vector Control District  
         Water Replenishment District of Southern California

# **ATTACHMENT I**

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
LOS ANGELES AND THE CITY COUNCIL OF THE CITY OF LONG BEACH  
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY  
TAX REVENUE RESULTING FROM CITY OF LONG BEACH REORGANIZATION  
NO. 2011-13 (COUNTY BOUNDARY ADJUSTMENT)**

**WHEREAS**, the counties of Los Angeles and Orange are contemplating a minor boundary change between the counties involving territory identified as Areas 1, 4, 5, and 7 ("Boundary Change"), subject to the completion of certain changes of organization pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code section 56000, et seq.); and

**WHEREAS**, the City of Long Beach initiated proceedings with the Local Agency Formation Commission of Los Angeles County ("LAFCO") for the reorganization of territory identified as City of Long Beach Reorganization No. 2011-13 (County Boundary Adjustment) for the approval of the changes of organization in Los Angeles County necessitated by the Boundary Change; and;

**WHEREAS**, pursuant to Section 99 of the Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be received by the affected agencies; and

**WHEREAS**, the City Council of the City of Long Beach and the Board of Supervisors of the County of Los Angeles, as governing body of the County and, pursuant to section 99(b)(5) of the Revenue and Taxation Code, on behalf of all other affected agencies, have determined the amount of property tax revenue to be exchanged among the affected agencies as a result of the proposal identified as City of Long Beach Reorganization No. 2011-13 (County Boundary Adjustment) is as set forth below:

**NOW, THEREFORE, BE IT RESOLVED** as follows:

1. The negotiated receipt of property tax revenues between the affected agencies resulting from City of Long Beach Reorganization No. 2011-13 (County Boundary Adjustment) is approved and accepted.

2. For fiscal years commencing on or after July 1, 2012, or the July 1 after the effective date of this jurisdictional change, whichever is later, property tax revenue shall be transferred to each listed agency in accordance with the amounts set forth in Attachment A for each area annexed pursuant to City of Long Beach Reorganization No. 2011-13 (County Boundary Adjustment). In addition, for each fiscal year commencing on or after July 1, 2012, or the July 1 after the effective date of this

jurisdictional change, whichever is later, the percentages of the annual property tax growth attributable to City of Long Beach Reorganization No. 2011-13 (County Boundary Adjustment) shall be transferred in accordance with the tax rate percentages for each agency as set forth in Attachment A.

3. If at any time after the effective date of this resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented prior to the July 1 after the effective date of this jurisdictional change or for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 16th day of August, 2011, by the following vote:

Ayes:	Councilmembers:	Garcia, Lowenthal, DeLong, O'Donnell, Schipske, Andrews, Johnson, Gabelich, Neal.
-------	-----------------	---

Noes:	Councilmembers:	None.
-------	-----------------	-------

Absent:	Councilmembers:	None.
---------	-----------------	-------



City Clerk

OFFICE OF THE CITY ATTORNEY  
ROBERT E. SHANNON, City Attorney  
333 West Ocean Boulevard, 11th Floor  
Long Beach, CA 90802-4664

I hereby certify that the foregoing resolution was adopted by the City Council of the City of Long Beach at its meeting of August 16, 2011 by the following vote:

Ayes: Councilmembers: Garcia, Lowenthal, DeLong,  
O'Donnell, Schipske, Andrews,  
Johnson, Gabelich, Neal.

Noes: Councilmembers: None.

Absent: Councilmembers: None.



City Clerk

CERTIFIED AS A TRUE AND CORRECT COPY

  
CITY CLERK OF THE CITY OF LONG BEACH

BY   
DATE: 9/13/11



The foregoing resolution was on the 4<sup>th</sup> day of October, 2011, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



SACHI A. HAMAI, Executive Officer  
Clerk of the Board of Supervisors  
Of the County of Los Angeles

By Sachelle Smitherman  
Deputy

APPROVED AS TO FORM

ANDREA SHERIDAN ORDIN  
County Counsel

BY [Signature]  
Deputy

/

# **ATTACHMENT II**

LOS ANGELES COUNTY  
AUDITOR-CONTROLLER / TAX DIVISION  
ORANGE COUNTY - LOS ANGELES COUNTY BOUNDARY CHANGE  
TAXING AGENCIES SHARE OF THE GENERAL 1% LEVY  
FISCAL YEAR 2010-2011

	ACCOUNT	AGENCY	TAX RATE								TAX REVENUE								TOTAL TAX REVENUE
			OC TRA 12006	OC TRA 12009	OC TRA 12019	OC TRA 12020	OC TRA 12024	OC TRA 12024	OC TRA 12024	OC TRA 68001	OC TRA 12006	OC TRA 12009	OC TRA 12019	OC TRA 12020	OC TRA 12024	OC TRA 12024	OC TRA 12024	OC TRA 68001	
			LA TRA 05516	LA TRA 05500	LA TRA 12145	LA TRA 12145	LA TRA 05500	LA TRA 12145	LA TRA 05516	LA TRA 05516	LA TRA 05516	LA TRA 05500	LA TRA 12145	LA TRA 12145	LA TRA 05500	LA TRA 12145	LA TRA 05516	LA TRA 05516	
1% LEVY			Area 5	Area 1	Area 4	Area 4	Area 1	Area 4	Area 5	Area 5	-	177.93	2,313.11	1,500.00	41.52	4,447.70	-	3,300.00	11,780.26
1 PERCENT	001.05	LOS ANGELES COUNTY GENERAL	0.286883228	0.287785463	0.293658695	0.293658695	0.287785463	0.293658695	0.286883228	0.286883228	-	51.21	679.26	440.49	11.95	1,306.11	-	946.72	3,435.73
	001.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000107080	0.000107326	0.000144808	0.000144808	0.000107326	0.000144808	0.000107080	0.000107080	-	0.02	0.33	0.22	-	0.64	-	0.35	1.56
	007.31	L A C FIRE FFW	0.006588993	0.006609693	0.006530242	0.006530242	0.006609693	0.006530242	0.006588993	0.006588993	-	1.18	15.11	9.80	0.27	29.04	-	21.74	77.14
	030.10	LA.CO.FL.CON.DR.IMP.DIST.MAINT.	0.001571413	0.001577222	0.002464553	0.002464553	0.001577222	0.002464553	0.001571413	0.001571413	-	0.28	5.70	3.70	0.07	10.96	-	5.19	25.90
	030.70	LA CO FLOOD CONTROL MAINT	0.008892797	0.008925680	0.013949507	0.013949507	0.008925680	0.013949507	0.008892797	0.008892797	-	1.59	32.27	20.92	0.37	62.04	-	29.35	146.54
	061.60	GREATER L A CO VECTOR CONTROL	0.000339930	-	0.000523180	0.000523180	-	0.000523180	0.000339930	0.000339930	-	-	1.21	0.78	-	2.33	-	1.12	5.44
	066.15	CO SANITATION DIST NO 3 OPERAT	-	0.009919960	-	-	0.009919960	-	-	-	-	1.77	-	-	0.41	-	-	-	2.18
	066.70	CO SANIT DIST NO 19 OPERATING	0.012716862	-	-	-	-	-	0.012716862	0.012716862	-	-	-	-	-	-	-	41.97	41.97
	184.01	CITY-LONG BEACH TD #1	0.215959788	0.216602549	0.213857164	0.213857164	0.216602549	0.213857164	0.215959788	0.215959788	-	38.54	494.68	320.79	8.99	951.17	-	712.67	2,526.84
	350.90	WTR REPLENISHMENT DIST OF SO CAL	0.000000000	0.000163055	0.000224771	0.000224771	0.000163055	0.000224771	0.000000000	0.000000000	-	0.03	0.52	0.34	0.01	1.00	-	-	1.90
	400.00	EDUCATIONAL REV AUGMENTATION FD	0.080162888	0.081044973	0.050653917	0.050653917	0.081044973	0.050653917	0.080162888	0.080162888	-	14.42	117.17	75.98	3.36	225.29	-	264.54	700.76
	400.01	EDUCATIONAL AUG FD IMPOUND	0.175551019	0.175551019	0.131877650	0.131877650	0.175551019	0.131877650	0.175551019	0.175551019	-	31.24	305.05	197.82	7.29	586.55	-	579.32	1,707.27
	400.15	COUNTY SCHOOL SERVICES	0.001328056	0.001331119	0.001799433	0.001799433	0.001331119	0.001799433	0.001328056	0.001328056	-	0.24	4.16	2.70	0.06	8.00	-	4.38	19.54
	400.21	CHILDREN'S INSTIL TUITION FUND	0.002635726	0.002641803	0.003570803	0.003570803	0.002641803	0.003570803	0.002635726	0.002635726	-	0.47	8.26	5.36	0.11	15.88	-	8.70	38.78
	807.04	LONG BEACH COMMUNITY COLLEGE DI.	0.025700807	0.025760068	0.034812244	0.034812244	0.025760068	0.034812244	0.025700807	0.025700807	-	4.58	80.52	52.22	1.07	154.83	-	84.81	378.03
	807.20	CHILDREC'S CTR FUND LG BCH C C	0.000305631	0.000306337	0.000414218	0.000414218	0.000306337	0.000414218	0.000305631	0.000305631	-	0.05	0.96	0.62	0.01	1.84	-	1.01	4.49
	883.03	LONG BEACH UNIFIED SCHOOL DIST	0.170584104	0.170977446	0.231062732	0.231062732	0.170977446	0.231062732	0.170584104	0.170584104	-	30.42	534.47	346.59	7.10	1,027.70	-	562.93	2,509.21
	883.06	CO.SCH.SERV.FD.- LONG BEACH	0.006204503	0.006218811	0.008404465	0.008404465	0.006218811	0.008404465	0.006204503	0.006204503	-	1.11	19.44	12.61	0.26	37.38	-	20.47	91.27
	883.07	DEV CTR HDOPD MINORS LONG BEACH	0.000894856	0.000896919	0.001212344	0.001212344	0.000896919	0.001212344	0.000894856	0.000894856	-	0.16	2.80	1.82	0.04	5.39	-	2.95	13.16
	883.20	LONG BEACH CHILDREN'S CENTER FD	0.003572319	0.003580557	0.004839274	0.004839274	0.003580557	0.004839274	0.003572319	0.003572319	-	0.64	11.19	7.26	0.15	21.52	-	11.79	52.55
TOTAL 1 PERCENT			1.000000000	1.000000000	1.000000000	1.000000000	1.000000000	1.000000000	1.000000000	1.000000000	-	177.95	2,313.10	1,500.02	41.52	4,447.67	-	3,300.01	11,780.26